House Committee Resources: Ways & Means, Mass Violence Prevention & Community Safety

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Committee Resources

The committees have requested written submissions on the following topics. Below are resources related to those topics.

- House Committee on Ways & Means
- House Select Committee on Mass Violence Prevention & Community Safety

House Committee on Ways & Means (Interim Charge 1.1)

Charge 1.1: Monitor the agencies and programs under the Committee's jurisdiction and oversee the implementation of relevant legislation passed by the 86th Legislature. Conduct active oversight of all associated rulemaking and other governmental actions taken to ensure intended legislative outcome of all legislation, including the following:

- SB 2, which is the Texas Property Tax Reform and Transparency Act of 2019. Monitor the implementation of the legislation, including a review of the tax rates adopted by taxing units in 2019 and 2020, the appraisal review board survey system, and progress in onboarding the tax rate notices and websites. Make recommendations for modifications as necessary and appropriate.
 - Truth-In-Taxation: New Tax Rate Limits, Texas Taxpayers and Research Association, April 2020
 - Senate Bill 2 Explanatory Q&A, Texas Municipal League, updated January 20, 2020
 - Written Notice of Deadlines Added or Amended by Senate Bill 2, 86th Legislative Session, Texas Comptroller of Public Accounts, updated September 25, 2019
 - Texas Property Tax Law Changes, Texas Comptroller of Public Accounts, September 2019
 - Senate Bill 2: Explanatory Q&A, Texas Association of Counties, August 30, 2019
 - Wrap-Up for the 86th Legislature: Tax and Fiscal Policy, Texas Taxpayers and Research Association, July 2019
 - Property Tax Assistance, Texas Comptroller of Public Accounts

House Committee on Ways & Means (Interim Charges 1. 3, 2, 3, and 4) Charge 1. 3: Monitor the agencies and programs under the Committee's jurisdiction and oversee the implementation of relevant legislation passed by the 86th Legislature. Conduct active oversight of all associated rulemaking and other governmental actions taken to ensure intended legislative outcome of all legislation, including the following:

• HB 4347, which relates to the use of hotel occupancy, sales, and mixed beverage tax revenue for qualified projects. Examine the effectiveness and efficiency of the hotel projects, qualified hotel projects, and uses of local hotel occupancy tax

revenue. Examine the negative fiscal impact to the state resulting from the dedication of the state portion of those taxes.

Charge 2: Study and consider possible methods of providing property tax relief, including potential sources of revenue that may be used to reduce or eliminate school district maintenance and operations property tax rates.

- Rankings of the States 2019 and Estimates of School Statistics 2020, National Education Association, July 2020
- Revenues and Expenditures for Public Elementary and Secondary Education: FY 17, U.S. Department of Education, February 2020
- "Texas Legislature Concentrates on School Funding," IDRA Newsletter, Intercultural Development Research Association, June-July 2019
- Property Tax Reform Limits Revenue-Raising Ability, a Credit Negative for Bulk of Local Governments Moody's Investors Service, May 30, 2019
- Abolishing the "Robin Hood" School Property Tax, Texas Public Policy Foundation, updated August 2018

Charge 3: Study the role of the local option sales and use tax, including: an analysis of the available uses for those taxes, specifically economic development agreements; the statewide distribution of local tax rates; the proportion of the local government budget supported by sales and use taxes; the application of consistent sales sourcing rules; and the impact of shifting from origin to destination sourcing.

- Remote Sales Tax Collection, National Conference of State Legislatures, March 13, 2020
- Analysis: A Texas Sales Tax Rule Hinges on a Question: What's Local?, " Texas Tribune, February 4, 2020
- "Taxing Out-of-State Sellers: New State Tax Laws May Bring in \$500 Million Annually," Fiscal Notes, Texas Comptroller of Public Accounts, September 2019
- "Texas Local Sales Taxes, Part II: Filing, Reporting, Allocations and More," Fiscal Notes, Texas Comptroller of Public Accounts, August 2016
- "Texas Local Sales Taxes, Part I: Vital Services for Two Pennies More," Fiscal Notes, Texas Comptroller of Public Accounts, May 2016
- Remote Sellers, Texas Comptroller of Public Accounts
- Texas Tax Code Chapter 321, Municipal Sales and Use Tax Act
- Texas Tax Code Chapter 323, County Sales and Use Tax Act
- 34 Texas Administrative Code § 3.286, Seller's and Purchaser's Responsibilities
- 34 Texas Administrative Code § 3.334, Local Sales and Use Taxes

Charge 4: Evaluate the status of water recycling and reuse efforts in the oil and gas industry in Texas and elsewhere. Evaluate options for tax credits, deductions, or discounts to encourage recycling, treatment, or reuse of produced water from oil and gas production activities. Make recommendations on statutory or regulatory changes needed to promote recycling and reuse strategies for produced water. (Joint charge with the House Committee on Energy Resources)

 Summary of Input on Oil and Gas Extraction Wastewater Management Practices Under the Clean Water Act (Background), U.S. Environmental Protection Agency, May 2020

- "Wastewater Management Strategies for Sustained Shale Gas Production," Environmental Research Letters, January 2020
- Sustainable Produced Water Policy, Regulatory Framework, and Management in the Texas Oil and Gas Industry: 2019 and Beyond (Executive Summary and White Paper), Texas Alliance of Energy Producers, September 16, 2019
- "Is Reuse of Produced Water Safe?," EM (Magazine for Environmental Managers), August 2017
- Oklahoma Water for 2060: Produced Water Reuse and Recycling, Report of the Oklahoma Produced Water Working Group, Oklahoma Water Resources Board, April 26, 2017
- "Recycling Fracking Water: Drillers Reuse, Repeat," Fiscal Notes, Texas Comptroller of Public Accounts, October 2015
- Texas Natural Resources Code §§ 122.001-122.004, Treatment and Recycling for Beneficial Use of Fluid Oil and Gas Waste
- Texas Tax Code § 151. 355, Water-Related Exemptions
- 16 Texas Administrative Code § 3.8, Water Protection, Railroad Commission of Texas

House Select Committee on <u>Mass Violence Prevention & Community Safety</u> Duty (4): Evaluate the ongoing and long-term workforce needs of the state related to cybersecurity, mental health, law enforcement, and related professionals;

- Semi-annual Reporting of Waiting Lists for Mental Health Services, As Required by 2020-21 General Appropriations Act, House Bill 1, 86th Legislature, Regular Session, 2019 (Article II, Health and Human Services Commission, Rider 58), Texas Health and Human Services Commission, April 2020
- Interim Hearings Week of March 9 (Blog), March 11 House Select Committee on Mass Violence Prevention & Community Safety, Legislative Reference Library, March 4, 2020
- Interim Hearings Week of January 6 (Blog), January 9 House Select Committee on Mass Violence Prevention & Community Safety, Legislative Reference Library, December 31, 2019
- Texas Statewide Behavioral Health Strategic Plan: Progress Report, Statewide Behavioral Health Coordinating Council, December 2019
- Interim Hearings Week of October 7 (Blog), October 10 House Select Committee on Mass Violence Prevention & Community Safety, Legislative Reference Library, October 2, 2019
- Overview of Community Mental Health Needs and Services, Legislative Budget Board, April 2019
- "The Future Cybersecurity Workforce: Going Beyond Technical Skills for Successful Cyber Performance," Frontiers in Psychology, June 12, 2018